



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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December 12, 2022

Judge Mike Missildine
Justice of the Peace – Precinct 3
920 E. Park Blvd., Suite 210
Plano, Texas 75074

In accordance with Local Government code 114.043 and 115.002(b), a Fourth Quarter 2022 Cash Count and Monthly Reporting Compliance Audit of the Justice of the Peace – Precinct 3 department was conducted. The following procedures were performed:

- Counted all funds on hand and verified with the amount on the Cash Till Report.
- Counted the change fund and verified the amount with the General Ledger balance.
- Reviewed checks for endorsement and proper date.
- Reviewed the procedures for safeguarding the funds collected.
- Verified that monthly reports were submitted to the Auditor's office by the 15th calendar day of each month.

Refer to the Compliance Audit Report Summary for the results of the audit.

The time and assistance provided by the Justice of the Peace and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Justice of Peace 3
Audit Period: Fourth Quarter FY2022

Cash Count

- | Yes | No | |
|-------------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | A. Office is following the check endorsement policy.
Comments: |
| <input type="checkbox"/> | <input type="checkbox"/> | B. Total amount counted matches total amount on Till Report.
Comments: |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | C. Cash drawer change fund counted agrees with General Ledger.
Comments: This office does not have a change fund. |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | D. Cash, checks and receipts kept in a secured place.
Comments: Internal Audit was unable to perform a walkthrough observation of the office's daily operations. The auditors were instructed to the conference room and were not allowed to complete this audit process. |

Recommendation: As part of the compliance audit process, it is imperative to conduct a walkthrough and observe the office's daily operations to ensure the County offices are in compliance with Collin County's Cash Handling policy and that the taxpayer's funds are protected and accounted for. In order to complete this process and to ensure the security of County funds, it is recommended the cash count be conducted inside the office location.

Response: For safety and security reasons, JP3 has policies in place that our staff as well as all visitors are expected to follow. The audit staff was asked to remain in the JP3 conference room which we consider to be part of our secured office. Furthermore, we are not the only office that requires cash counts to be performed outside of public view. Audit staff is more than welcome to observe the office's daily operations at any time. If Judge or the Court Administrator are available, they can do it while in the secured area. If not, they can observe the same interactions from the non-secured area located inside our office.

Monthly Reports

- | Yes | No | |
|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | A. Signed by appropriate official and submitted by the 15th calendar day of the subsequent month.
Comments: |

Recommendation: N/A
Response: N/A